

GP-302441

IN THE SPECIFICATION

Kindly amend paragraphs [00013] and [0014] as follows:

[0013] Figure 3 is an end view of the piston assembly of the MR damper of Figure 1 in accordance with a second embodiment; and

[0014] Figure 4 is an end view of the piston assembly of the MR damper of Figure 1 in accordance with a third embodiment; [[.]]

Kindly insert the following paragraphs after paragraph [0014] in the section entitled "Brief Description of Drawings":

Figure 5 is a cross sectional view of the magnetorheological damper in accordance with an embodiment; and

Figure 6 is a cross sectional view of the magnetorheological damper in accordance with another embodiment.

Kindly amend the following paragraph [0020] as follows:

[0020]The cylindrically shaped bores 36 can be formed from a plurality of annular plates or have a one-piece construction. In forming the piston assembly from stackedly arranged annular plates, each plate comprising a plurality of circular openings that are aligned to form the cylindrically shaped bores 36. The cross sectional diameter of the cylindrically shaped bores 36 can be the same or different depending on the desired application. In an alternative embodiment, the bores 36 are not cylindrically shaped and comprise variable diameters, such as for example, a bore having an increasing diameter from the first chamber 22 to the second chamber 24 as shown in Figure 5 or a bore having an decreasing diameter as it extends from the first chamber 22 to the second chamber 24 as shown in Figure 6. In this manner, the off-state properties would be directionally oriented. Preferably, the annular plates that form the bores 36 are of a rigid non-magnetic material such as a plastic, stainless steel, aluminum, nickel, and the like.